

48-101-504. Filing of registration statement — Initial registration — Fee. —

(a) Every charitable organization which intends to solicit contributions from or within this state, or have funds solicited on its behalf, shall, prior to any solicitation, file a registration statement with the secretary of state, upon forms prescribed by the secretary of state. Any registration statement which contains false, misleading, deceptive or incomplete information or documentation shall not be considered sufficient, except as specifically otherwise provided in this part.

The initial registration statement shall contain the following information:

- (1) The name of the organization and the purpose for which it was organized;
 - (2) The principal address of the organization and the address of any offices in this state. If the organization does not maintain an office, the name and address of the person having custody of its financial records;
 - (3) The names and addresses of any chapters, branches or affiliates in this state;
 - (4) The place where, and the date when, the organization was legally established, the form of its organization, and a reference to any determination of its tax exempt status under the Internal Revenue Code;
 - (5) The names and addresses of the officers, directors, trustees and the principal salaried executive staff officer;
 - (6) A statement as to whether the organization intends to solicit contributions from the public directly or have such done on its behalf by others and submit a true copy of any contract or agreement with any professional solicitor, fundraising counsel, or any other person who is directly or indirectly involved with the solicitation of contributions;
 - (7) A statement as to whether the organization is authorized by any other governmental authority to solicit contributions and whether it is or has ever been enjoined by any court from soliciting contributions;
 - (8) The general purpose or purposes for which the contributions to be solicited shall be used;
 - (9) The name or names under which it intends to solicit contributions;
 - (10) The names of the individuals or officers of the organization who will have final responsibility for the custody of the contributions;
 - (11) The names of the individuals or officers of the organization responsible for the final distribution of the contributions; and
 - (12) A statement as to whether any officer, director, manager, operator, or principal of the charitable organization has been the subject of an injunction, judgment, or administrative order or has been convicted of a felony.
- (b) Except as otherwise herein provided, the registration forms and any other documents prescribed by the secretary of state shall be signed by two (2) authorized officers of the charitable organization, and such forms and documents shall be accompanied by an initial registration fee of fifty dollars (\$50.00); provided, that bona fide Indian organizations whose principal purpose is to assist and promote the welfare of Indians shall be exempt from the registration fee. For the purposes of this subsection (b), a bona fide Indian organization shall be one that has been in existence for more than twenty (20) years and that carries out programs and provides

services to federally recognized Indians.

(c) During its first year of operation, a newly registered charitable organization shall provide quarterly financial reports, due within thirty (30) days after the end of each quarter of its current fiscal year, containing the following information:

- (1) The gross amount of contributions received;
- (2) The amount of contributions disbursed or to be disbursed to each charitable organization or charitable purpose represented;
- (3) The aggregate amounts paid to any professional solicitor and/or fund raising counsel; and
- (4) The amounts spent for overhead, expenses, commissions and similar purposes.

(d) Every charitable organization required to register pursuant to this part, having completed a fiscal year of operation, shall file with the secretary of state a financial report for its most recently completed fiscal year, in accordance with § [48-101-506](#)(b)(1) and (2) or (3) [repealed].

(e) Any organization which has applied for but not received a determination of tax exempt status shall file a copy of the completed application which has been submitted to the internal revenue service, and any letters received from the internal revenue service acknowledging receipt of the application.

(f) Any senior citizen center that obtains funding for the operation of its programs with funds provided through a contract with the state of Tennessee or through the federal government, as provided by the Older Americans Act of 1965, or other contracts primarily designed for the benefit of aged persons, is exempt from the annual registration fee of this section, if the center attaches a complete copy of the contract to the registration form, and the secretary of state certifies the contract is valid. For the purposes of this subsection (f), “senior citizen center” means a charitable organization represented and held out to the general public as a facility which contracts for meals, education, physical fitness, social contact and comfort to be provided to aged persons for the general welfare of the local community.

[Acts 1976, ch. 735, § 4; T.C.A., § 48-2204; Acts 1989, ch. 285, §§ 6-8; 1991, ch. 299, § 3; 1993, ch. 252, § 1; 1994, ch. 667, §§ 12-16; T.C.A., § 48-3-504; Acts 1996, ch. 575, § 1; 1996, ch. 907, § 6; 2007, ch. 474, § 1; 2007, ch. 523, § 12.]